SOUTHERN DISTRICT OF NEW YORK				
In re	X : :	Chapter 11 Case No.		
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)		
Debtors.	:	(Jointly Administered)		
	• •X	Ref. Docket No. 7005		
AFFIDAVIT OF SERVICE				

STATE OF NEW YORK)	
)	SS.
COUNTY OF NEW YORK)	

NUMBER OF LINES BANKER INFORMATION

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

- 1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On February 5, 2010, I caused to be served the "Notice of Presentment of Application of the Debtors Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Gibson, Dunn & Crutcher LLP, as Special Counsel to the Debtors, *Nunc Pro Tunc* to September 1, 2009," dated February 5, 2010, to which is attached the "Application of the Debtors Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Gibson, Dunn & Crutcher LLP, as Special Counsel to the Debtors, *Nunc Pro Tunc* to September 1, 2009," dated February 5, 2010 [Docket No. 7005], by causing true and correct copies to be:
 - a. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed <u>Exhibit A</u>, and
 - b. delivered via electronic mail those parties listed on the annexed Exhibit B,

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Panagiota Manatakis
Panagiota Manatakis

Sworn to before me this 8th day of February, 2010/s/ Elli Petris

Notary Public, State of New York No. 01PE6175879 Qualified in Nassau County Commission Expires October 22, 2011

EXHIBIT A

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK ATTN: THE HONORABLE JAMES M. PECK ONE BOWLING GREEN, COURTROOM 601 NEW YORK, NY 10004

INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK, NY 10007 **EXHIBIT B**

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